



QUARTERLY SUMMARY OF STATE AND LOCAL TAX REVENUE, JULY - SEPTEMBER 1965

U.S. DEPARTMENT OF COMMERCE
John T. Connor, Secretary
BUREAU OF THE CENSUS
A. Ross Eckler, Director

GT-No. 3

DECEMBER 1965

Taxes collected by State and local governments in the United States totaled \$52.5 billion during the 12 months ended with September 1965. This reflects an increase of \$3.7 billion or 7.5 percent from a year earlier. State taxes amounted to \$26.7 billion, or 8.7 percent more than in the 12 months ended with September 1964; the yield of locally imposed taxes rose 6.4 percent, to \$25.7 billion. Following is a summary by type of tax:

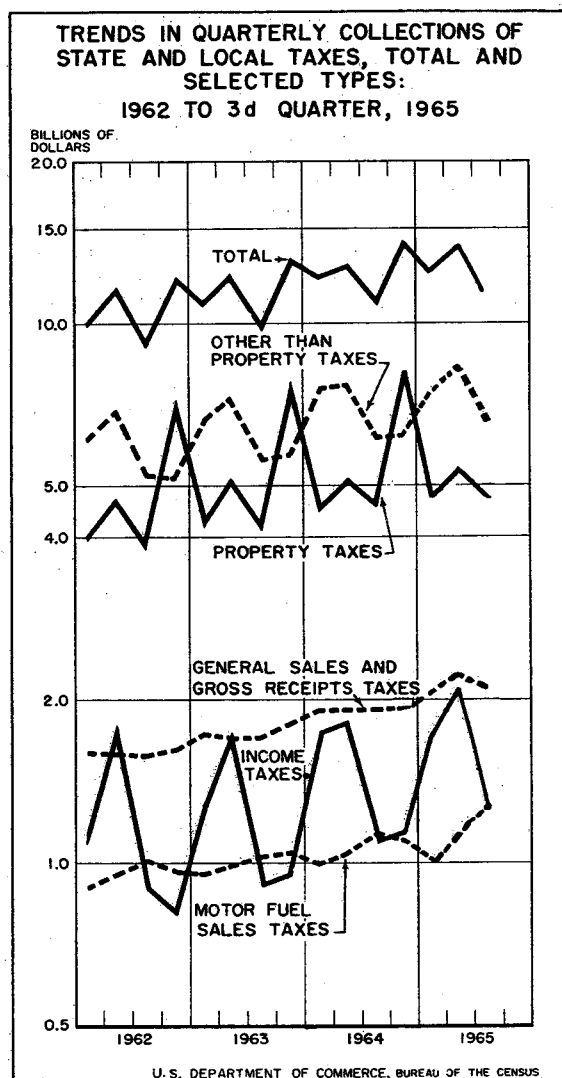
Type of tax	Amount (in millions of dollars) 12 months ended with September		Per- cent in- crease
	1965	1964	
Total.....	52,458	48,791	7.5
Property.....	23,272	21,799	6.8
Other than property....	29,186	26,992	8.1
General sales and gross receipts.....	8,151	7,530	8.2
Motor fuel sales....	4,431	4,189	5.8
Individual income...	4,279	3,854	11.0
Motor vehicle and operators' licenses	2,131	2,032	4.9
Corporation net income.....	1,899	1,723	10.2
All other.....	8,295	7,664	8.2

During the third quarter of calendar 1965, collections of State and local taxes amounted to \$11.5 billion. As compared with the corresponding quarter of 1964, this indicates a rise of \$0.9 billion, or 8.5 percent, with State tax revenue up 12.3 percent and local taxes up 4.5 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since the beginning of the calendar year 1962.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly

tempered by withholding provisions for personal income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by install-



For sale by the Bureau of the Census, Washington, D.C. 20233. 10 cents.

ments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.¹

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.

In addition to giving quarterly data, table 1 presents nationwide tax revenue amounts for recent cumulative 12-month intervals. These statistics reflect continuance of the upward trend in State and local taxes that has been indicated by recent annual Census Bureau reports on governmental finances.² It should be noted, however, that the statistics in those publications pertain to fiscal years (i.e., for most States and school districts the fiscal year ended June 30, but for other governmental units commonly the calendar year or some other 12-month interval). Accordingly, the nationwide amounts shown in table 1 cannot be used in direct conjunction with fiscal year aggregates published for earlier periods to derive a directly consistent historical series.

Table 2 reports local collections of property taxes for selected major local areas, i.e., the standard metropolitan statistical areas ("SMSA's") that had a population of 700,000 or more in 1960 and their component counties, as well as all other county-type areas that had a 1960 population of 250,000 or more.

Table 3 shows the amounts collected by individual State governments (and by the District of Columbia) from each of four major types of taxes. Additional background for the use and interpretation of these data appears in the report described in footnote 1.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assess-

¹A more complete discussion of intrayear tax revenue patterns was included in Tax Revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46, issued August 1, 1963).

²Statistics on State and local tax revenue are reported nationally and by States in the annual report, Governmental Finances in 1963-64. More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the reports, State Tax Collections in 1965 and Compendium of State Government Finances in 1964.

ments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the report cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (56 percent in the fiscal year 1963) involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA, AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 521 counties or county-type areas, which are served altogether by approximately 6,200 local tax collecting agencies. Month-by-month collection figures were requested by mail from all these agencies, and reports were obtained from about 91 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1 1/2 percent.

ACKNOWLEDGEMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

TABLES

Table

Page

- 1.--National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter of 1965 and Prior Periods 3
- 2.--Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1965, and Prior Periods 4
- 3.--Collections of Selected State Taxes, for States: Third Quarter of 1965 and Prior Periods 6

Table 1.--NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX: THIRD QUARTER OF 1965 AND PRIOR PERIODS
(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators licenses	All other
QUARTERS										
1965:										
3d quarter.....	11,506	6,083	5,423	4,780	2,083	1,226	938	289	261	1,929
2d quarter.....	14,098	7,792	6,306	5,538	2,130	1,115	1,492	611	625	2,587
1st quarter.....	12,541	7,315	5,225	4,756	2,033	1,003	1,006	724	965	2,054
1964:										
4th quarter.....	14,313	5,544	8,769	8,198	1,905	1,087	843	275	280	1,725
3d quarter.....	10,609	5,418	5,191	4,539	1,885	1,129	781	295	243	1,737
2d quarter.....	12,897	7,098	5,799	5,166	1,899	1,033	1,337	482	559	2,421
1st quarter.....	12,018	7,051	4,967	4,447	1,923	979	1,017	723	985	1,944
1963:										
4th quarter.....	13,267	5,037	8,230	7,647	1,823	1,048	719	223	245	1,562
3d quarter.....	9,590	4,933	4,657	4,089	1,682	1,031	645	256	235	1,652
2d quarter.....	12,305	6,657	5,648	5,045	1,672	989	1,246	487	550	2,316
1st quarter.....	10,690	6,106	4,584	4,123	1,715	936	782	476	884	1,774
1962:										
4th quarter.....	12,251	4,589	7,662	7,164	1,603	946	589	198	246	1,505
3d quarter.....	8,936	4,639	4,297	3,777	1,558	1,007	634	255	209	1,496
2d quarter.....	11,602	6,382	5,220	4,703	1,578	949	1,254	535	482	2,101
1st quarter.....	9,949	5,592	4,357	3,949	1,602	875	703	365	872	1,583
12 MONTHS ENDING										
September 1965.....	52,458	26,734	25,724	23,272	8,151	4,431	4,279	1,899	2,131	8,295
June 1965.....	51,561	26,069	25,492	23,031	7,953	4,334	4,122	1,905	2,113	8,103
March 1965.....	50,360	25,375	24,985	22,659	7,722	4,252	3,967	1,776	2,047	7,937
December 1964.....	49,837	25,111	24,726	22,350	7,612	4,228	3,978	1,775	2,067	7,827
September 1964.....	48,791	24,604	24,187	21,799	7,530	4,189	3,854	1,723	2,032	7,664
June 1964.....	47,772	24,119	23,653	21,349	7,327	4,091	3,718	1,684	2,024	7,579
March 1964.....	47,180	23,678	23,502	21,228	7,100	4,047	3,627	1,689	2,015	7,474
December 1963.....	45,852	22,733	23,119	20,904	6,892	4,004	3,392	1,442	1,914	7,304
September 1963.....	44,836	22,285	22,551	20,421	6,672	3,902	3,264	1,415	1,915	7,247
June 1963.....	44,182	21,991	22,191	20,109	6,548	3,878	3,256	1,411	1,889	7,091

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual (fiscal year) surveys for 1963 and earlier years. See text discussion of "Sources of Data, and Limitations."

Quarterly Tax Reports

Table 2.--LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS:
12 MONTHS ENDED SEPTEMBER 1965, AND PRIOR PERIODS

(Dollar amounts in millions. Includes all Standard Metropolitan Statistical Areas which had a 1960 population of 700,000 or more, with their component counties, plus all other counties that had a 1960 population of at least 250,000, except as noted)

Area	Area population, 1964 ¹	Collections, 12 months ended September			Col-lections during cal-endar year 1964	Area	Area population, 1964 ¹	Collections, 12 months ended September			Col-lections during cal-endar year 1964	
		1965	1964	Percent in-crease or de-crease (-)				1965	1964	Percent in-crease or de-crease (-)		
ALABAMA												
Jefferson County.....	2634,864	30.9	30.0	3.0	30.4	(See also Kentucky and Ohio)						
Mobile County.....	2314,301	13.8	13.4	3.0	13.8	INDIANA						
ARIZONA												
Maricopa County.....	2663,510	99.3	89.7	10.7	89.4	Indianapolis SMSA.....	981,000	(NA)	(NA)	(NA)	133.4	
Pima County.....	2265,660	42.0	41.1	2.2	41.3	Hamilton County.....	45,000	(NA)	(NA)	(NA)	5.0	
CALIFORNIA												
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,041,000	182.0	144.1	26.3	161.3	Hancock County.....	31,000	(NA)	(NA)	(NA)	1.1	
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,734,000	1,216.8	1,114.7	9.2	1,139.6	Hendricks County.....	47,000	4.5	4.1	12.2	4.1	
San Bernardino-Riverside-Ontario SMSA.....	994,000	162.7	147.4	10.4	153.4	Johnson County.....	49,000	4.6	4.1	12.2	4.1	
Riverside County.....	385,000	65.8	59.4	10.8	62.3	Marion County.....	737,000	117.6	110.7	6.2	112.9	
San Bernardino County.....	609,000	96.9	88.0	10.1	91.1	Morgan County.....	37,000	(NA)	(NA)	(NA)	3.3	
San Diego SMSA (San Diego County).....	1,133,000	154.2	143.0	7.8	149.5	Shelby County.....	35,000	3.4	(NA)	(NA)	3.4	
San Francisco-Oakland SMSA.....	2,909,000	568.3	(NA)	(NA)	548.4	Lake County.....	2513,269	(NA)	(NA)	(NA)	(NA)	
Alameda County.....	1,013,000	182.1	163.2	11.6	180.2	IOWA						
Contra Costa County.....	477,000	104.7	93.3	12.2	99.4	Polk County.....	2266,315	49.6	50.9	-2.6	49.9	
Marin County.....	176,000	36.5	(NA)	(NA)	34.2	KANSAS						
San Francisco City.....	739,000	147.0	135.1	8.8	140.7	(See also Missouri)	Sedgwick County.....	2343,231	56.9	56.5	0.7	53.5
San Mateo County.....	504,000	98.0	90.7	8.0	93.9	KENTUCKY						
Other counties:						(See also Ohio)	Louisville, Ky.-Ind. SMSA.....	771,000	(NA)	(NA)	(NA)	61.6
Fresno.....	2365,945	66.7	61.2	9.0	64.6	Jefferson County, Ky.....	651,000	53.5	51.4	4.1	52.2	
Kern.....	2291,984	63.8	59.3	7.6	62.1	Clark County, Ind.....	67,000	(NA)	(NA)	(NA)	4.3	
Sacramento.....	2502,778	95.1	83.5	13.9	89.5	Floyd County, Ind.....	53,000	6.3	(NA)	(NA)	5.1	
Santa Clara.....	2642,315	164.2	151.0	8.7	167.9	LOUISIANA						
COLORADO												
Denver SMSA.....	1,079,000	152.8	(NA)	(NA)	146.2	New Orleans SMSA.....	1,001,000	54.0	(NA)	(NA)	56.9	
Adams County.....	155,000	8.6	18.4	(3)	18.0	Jefferson Parish.....	261,000	17.1	15.2	12.5	14.2	
Arapahoe County.....	140,000	27.6	(NA)	(NA)	19.2	New Orleans City.....	651,000	34.5	41.3	(3)	35.8	
Boulder County.....	97,000	14.7	13.3	10.5	13.3	St. Bernard Parish.....	42,000	-	(NA)	(NA)	4.7	
Denver City.....	498,000	78.1	72.3	8.0	72.3	St. Tammany Parish.....	48,000	2.4	2.0	20.0	2.2	
Jefferson County.....	189,000	23.8	23.4	1.7	23.4	MARYLAND						
CONNECTICUT												
Fairfield County.....	2653,589	(NA)	123.4	(NA)	124.5	(See also District of Columbia)	Baltimore SMSA.....	1,811,000	(NA)	(NA)	(NA)	243.9
Hartford County.....	2689,555	134.7	123.2	9.3	127.1	Anne Arundel County.....	233,000	(NA)	(NA)	(NA)	19.0	
New Haven County.....	2660,315	110.5	103.7	6.6	104.7	Baltimore City.....	2938,000	135.2	127.2	6.3	125.5	
DELAWARE												
New Castle County.....	2307,446	23.3	18.9	23.3	21.8	Baltimore County.....	2537,000	74.8	79.8	(3)	87.9	
DISTRICT OF COLUMBIA												
Washington, D.C.-Md.-Va. SMSA.....	2,339,000	282.1	(NA)	(NA)	264.9	Carroll County.....	58,000	4.5	(NA)	(NA)	5.6	
Washington City, D.C.....	808,000	83.2	77.5	7.4	77.7	Howard County.....	545,000	4.7	5.9	(3)	5.9	
Montgomery County, Md.....	409,000	73.2	72.8	0.5	68.8	MASSACHUSETTS						
Prince Georges County, Md.....	485,000	47.8	40.2	18.9	45.3	Boston ⁶	23,174,000	576.1	562.4	2.4	583.0	
Alexandria City, Va.....	182,000	13.2	(NA)	(NA)	11.6	Essex County.....	589,000	94.4	88.3	6.9	95.5	
Arlington County, Va.....	181,000	23.6	21.7	8.8	22.0	Middlesex County.....	1,288,000	224.6	207.4	8.3	220.9	
Fairfax City, Va.....	(4)	3.4	(NA)	(NA)	2.0	Norfolk County.....	532,000	100.5	100.9	-0.4	101.5	
Fairfax County, Va.....	4354,000	36.2	31.7	14.2	36.1	Suffolk County.....	765,000	156.6	165.8	-5.5	165.1	
Falls Church City, Va.....	(4)	1.5	(NA)	(NA)	1.4	Other counties:						
FLORIDA												
Miami SMSA (Dade County).....	1,057,000	137.0	130.7	4.8	137.1	Bristol.....	2398,488	51.4	52.4	-1.9	53.2	
Tampa-St. Petersburg SMSA.....	870,000	83.9	78.9	6.3	91.3	Hampden.....	2429,353	68.5	66.2	3.5	68.6	
Hillsborough County.....	443,000	38.3	36.6	4.6	37.6	Worcester.....	2583,228	87.0	81.5	6.7	86.4	
Pinellas County.....	427,000	45.6	42.3	7.8	53.7	MICHIGAN						
Other counties:						Detroit SMSA.....	3,918,000	576.8	551.5	4.6	549.7	
Broward.....	2333,946	43.7	39.9	9.5	42.8	Macomb County.....	495,000	60.0	56.7	5.8	57.3	
Duval.....	2455,411	33.1	31.7	4.4	33.1	Oakland County.....	750,000	101.0	103.2	-2.1	96.3	
Orange.....	2263,540	26.8	22.5	19.1	26.0	Wayne County.....	2,673,000	415.8	391.6	6.2	396.1	
GEORGIA												
Atlanta SMSA.....	1,169,000	120.3	(NA)	(NA)	102.1	Other counties:						
Clayton County.....	66,000	3.8	3.2	18.8	3.7	Genesee.....	2374,313	49.0	42.3	15.8	44.9	
Cobb County.....	141,000	7.0	6.1	14.8	6.8	Kent.....	2363,187	57.2	29.6	(3)	37.9	
De Kalb County.....	308,000	38.9	22.6	(3)	23.1	MINNESOTA						
Fulton County.....	604,000	68.5	64.6	6.0	66.5	Minneapolis-St. Paul SMSA.....	1,578,000	292.1	(NA)	(NA)	279.7	
Gwinnett County.....	51,000	2.1	(NA)	(NA)	2.0	Anoka County.....	120,000	12.5	(NA)	(NA)	13.9	
HAWAII												
Honolulu City.....	2500,409	36.5	30.2	20.9	31.8	Dakota County.....	96,000	16.3	14.5	12.4	14.9	
ILLINOIS												
(See also Missouri)						Rennequin County.....	866,000	173.9	162.2	7.2	167.4	
Chicago SMSA.....	6,598,000	1,077.2	(NA)	(NA)	990.8	Ramsey County.....	432,000	79.1	71.7	10.3	74.1	
Cook County.....	5,360,000	842.8	815.4	3.4	812.8	Washington County.....	64,000	10.3	(NA)	(NA)	9.4	
Du Page County.....	373,000	69.3	58.2	19.1	58.4	MISSOURI						
Kane County.....	234,000	31.9	28.8	10.8	29.3	Kansas City, Mo.-Kans. SMSA.....	1,168,000	(NA)	(NA)	(NA)	131.3	
Lake County.....	323,000	77.7	22.9	(3)	48.2	Cass County, Mo.....	35,000	(NA)	(NA)	(NA)	1.1	
McHenry County.....	94,000	15.0	(NA)	(NA)	11.9	Clay County, Mo.....	98,000	11.0	9.9	11.1	10.8	
Will County.....	215,000	40.5	(NA)	(NA)	30.2	Jackson County, Mo.....	637,000	70.7	59.4	19.0	69.4	
See footnotes at end of table.												

Table 2.--LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS:
12 MONTHS ENDED SEPTEMBER 1965, AND PRIOR PERIODS--Continued

(Dollar amounts in millions. Includes all Standard Metropolitan Statistical Areas which had a 1960 population of 700,000 or more, with their component counties, plus all other counties that had a 1960 population of at least 250,000, except as noted)

Area	Area population, 1964 ¹	Collections, 12 months ended September			Col-lections during calendar year 1964	Area	Area population, 1964 ¹	Collections, 12 months ended September			Col-lections during calendar year 1964
		1965	1964	Percent increase or decrease (-)				1965	1964	Percent increase or decrease (-)	
NEBRASKA											
Douglas County.....	2343,490	60.0	55.2	8.7	56.4	OREGON					
NEW JERSEY (See also Pennsylvania)											
Newark SMSA.....	1,808,000	385.5	358.2	7.6	366.5	Portland, Oreg.-Wash. SMSA.....	883,000	127.0	(NA)	(NA)	125.6
Essex County.....	968,000	218.2	204.6	6.6	210.1	Clackamas County, Oreg.....	134,000	17.9	15.6	14.7	17.3
Morris County.....	303,000	63.0	57.4	9.8	59.5	Multnomah County, Oreg.....	531,000	86.3	78.5	9.9	85.6
Union County.....	537,000	104.3	96.2	8.4	96.9	Washington County, Oreg.....	117,000	15.0	(NA)	(NA)	14.7
Pateron-Clifton-Passiac SMSA...	1,273,000	232.4	212.3	9.5	220.0	Clark County, Wash.....	101,000	7.8	7.8	-	8.0
Bergen County.....	839,000	158.8	147.3	7.8	151.4	PENNSYLVANIA					
Passaic County.....	434,000	73.6	65.0	13.2	68.6	Philadelphia, Pa.-N.J. SMSA.....	4,632,000	469.1	(NA)	(NA)	465.3
Other counties:						Bucks County, Pa.....	336,000	34.5	32.6	5.8	34.1
Hudson.....	2610,734	122.8	114.8	7.0	112.9	Chester County, Pa.....	239,000	23.8	(NA)	(NA)	21.0
Mercer.....	2266,392	50.6	48.3	4.8	48.3	Delaware County, Pa.....	581,000	63.9	64.1	-0.3	64.3
Middlesex.....	2433,856	87.3	82.1	6.3	83.2	Montgomery County, Pa.....	566,000	56.9	65.5	-13.1	62.7
Monmouth.....	2334,401	67.8	60.8	11.5	62.7	Philadelphia City, Pa.....	2,067,000	179.8	178.4	0.8	177.7
NEW MEXICO						Burlington County, N.J.....	270,000	32.3	29.3	10.2	30.8
Bernalillo County.....	2262,199	20.0	17.7	13.0	17.8	Camden County, N.J.....	423,000	57.4	53.9	6.5	55.5
NEW YORK						Gloucester County, N.J.....	151,000	20.5	18.4	11.4	19.2
Buffalo SMSA.....	51,306,000	190.8	181.0	5.4	190.3	Pittsburgh SMSA.....	2,360,000	215.2	217.6	-1.1	217.7
Erie County.....	51,070,000	156.0	145.2	7.4	153.7	Allegheny County.....	1,594,000	168.8	165.1	2.2	165.1
Niagara County.....	236,000	34.8	35.8	-2.8	36.6	Beaver County.....	200,000	16.0	17.5	-8.6	17.7
NEW YORK SMSA						Washington County.....	212,000	12.8	13.6	-5.9	13.5
Nassau County.....	211,291,000	(NA)	(NA)	(NA)	1,995.2	Westmoreland County.....	353,000	17.6	21.4	-17.8	21.4
New York City.....	51,361,000	365.1	328.4	11.2	338.7	Other counties:					
Rockland County.....	58,086,000	1,229.0	7.2	1,283.4	38.7	Berks.....	2275,414	23.2	23.7	-2.1	23.8
Suffolk County.....	164,000	38.0	(NA)	(NA)	27.5	Erie.....	2250,682	29.5	24.0	22.9	24.2
Westchester County.....	822,000	179.8	147.7	21.7	152.4	Lancaster.....	2278,359	19.2	18.6	3.2	18.7
ROCHESTER SMSA						Luzerne.....	2346,972	20.9	19.8	5.6	19.9
Livingston County.....	5774,000	112.7	(NA)	(NA)	106.5	RHODE ISLAND					
Monroe County.....	547,000	6.8	(NA)	(NA)	6.0	Providence-Pawtucket-Warwick.....	751,000	93.4	(NA)	(NA)	88.7
Orleans County.....	5618,000	93.1	84.8	9.8	87.6	Bristol County.....	43,000	5.1	(NA)	(NA)	4.9
Wayne County.....	573,000	8.9	(NA)	(NA)	9.3	Kent County.....	128,000	13.6	(NA)	(NA)	12.2
Other counties:						Providence County.....	580,000	74.7	73.2	2.0	71.6
Albany.....	2272,926	37.3	42.9	-13.1	41.6	TENNESSEE					
Oneida.....	2264,401	34.4	32.4	6.2	33.8	Knox County.....	2250,523	20.7	21.4	-3.3	22.0
Onondaga.....	2423,028	59.6	67.0	-11.0	58.4	Nashville-Davidson.....	2399,743	39.1	32.6	19.9	32.3
NORTH CAROLINA						Shelby County.....	2627,019	41.5	54.2	(3)	54.6
Mecklenburg County.....	2272,111	30.3	31.3	-3.2	31.6	TEXAS					
OHIO						Dallas SMSA.....	1,260,000	137.1	(NA)	(NA)	132.3
Cincinnati, Ohio-Ky.-Ind. SMSA..	1,320,000	(NA)	(NA)	(NA)	148.0	Collin County.....	48,000	2.8	(NA)	(NA)	2.5
Clermont County, Ohio.....	91,000	7.7	7.3	5.5	7.3	Dallas County.....	1,110,000	128.4	118.7	8.2	125.2
Hamilton County, Ohio.....	893,000	130.0	118.1	10.1	119.8	Denton County.....	57,000	3.6	(NA)	(NA)	2.4
Warren County, Ohio.....	73,000	5.5	(NA)	(NA)	5.3	Ellis County.....	45,000	2.3	(NA)	(NA)	2.2
Boone County, Ky.....	25,000	(NA)	(NA)	(NA)	1.2	Houston SMSA (Harris County).....	1,447,000	168.7	157.7	7.0	167.2
Campbell County, Ky.....	88,000	5.2	(NA)	(NA)	5.0	San Antonio SMSA.....	787,000	48.6	46.1	5.4	47.2
Kenton County, Ky.....	120,000	6.8	6.5	4.6	6.6	Bexar County.....	755,000	47.5	44.9	5.8	46.1
Dearborn County, Ind.....	31,000	(NA)	(NA)	(NA)	2.8	Guadalupe County.....	31,000	1.1	1.2	-8.3	1.1
CLEVELAND SMSA						Other counties:					
Cuyahoga County.....	1,987,000	322.6	(NA)	(NA)	310.0	El Paso.....	2314,070	24.5	22.9	7.0	24.6
Geauga County.....	1,694,000	284.6	273.1	4.2	272.6	Tarrant.....	2538,495	55.9	52.2	7.1	53.9
Lake County.....	54,000	6.7	6.1	9.8	6.1	UTAH					
Medina County.....	169,000	26.4	24.7	6.9	24.9	Salt Lake County.....	2383,035	56.2	50.8	10.6	54.1
Columbus SMSA.....	821,000	(NA)	(NA)	(NA)	81.1	VIRGINIA					
Delaware County.....	37,000	4.1	(NA)	(NA)	3.7	(See also District of Columbia)					
Franklin County.....	746,000	78.4	73.4	6.8	73.9	Norfolk City.....	2304,869	18.0	17.1	5.3	17.8
Pickaway County.....	38,000	(NA)	(NA)	(NA)	3.5	WASHINGTON					
Dayton SMSA.....	766,000	(NA)	(NA)	(NA)	88.4	(See also Oregon)					
Greene County.....	104,000	10.0	(NA)	(NA)	8.4	Seattle-Everett SMSA.....	1,179,000	125.5	115.0	9.1	119.0
Miami County.....	77,000	(NA)	(NA)	(NA)	7.4	King County.....	982,000	110.8	101.8	8.8	105.1
Montgomery County.....	552,000	75.5	68.9	9.6	69.7	Snohomish County.....	198,000	14.7	13.2	11.4	13.9
Preble County.....	33,000	2.9	(NA)	(NA)	2.9	Other counties:					
Other counties:						Pierce.....	2321,590	25.8	22.9	12.7	23.3
Lucas.....	2456,931	58.8	56.8	3.5	57.1	Spokane.....	2278,333	22.1	21.0	5.2	21.4
Mahoning.....	2300,480	36.6	35.3	3.7	35.2	WEST VIRGINIA					
Stark.....	2340,345	36.7	35.7	2.8	35.8	Kanawha County.....	2252,925	14.7	14.1	4.3	14.0
Summit.....	2513,569	72.8	71.7	1.5	71.4	WISCONSIN					
OKLAHOMA						Milwaukee SMSA.....	1,264,000	228.3	(NA)	(NA)	209.4
Oklahoma County.....	2439,506	39.4	36.0	9.4	34.9	Milwaukee County.....	1,039,000	198.0	174.4	13.5	179.8
Tulsa County.....	2346,038	33.9	34.0	-0.3	36.2	Ozaukee County.....	43,000	5.9	(NA)	(NA)	5.8
Note: The amounts shown are in thousands of dollars.						Waukesha County.....	183,000	24.4	(NA)	(NA)	23.8

Note: The amounts shown are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part (generally 10 to 20 percent) of the collections shown for major counties of Alabama, Arizona, Kentucky, and Nebraska; and typically 2 to 9 percent of amounts shown for major counties of Colorado, Florida, Kansas, Louisiana, Maryland, Minnesota, New Mexico, Texas, Utah, and Washington. NA Not available. ¹Unless otherwise indicated, population data are estimates as of July 1, 1964 as shown in the Census Bureau reports, Series P-25, Nos. 308 and 312. ²Population as of April 1, 1960, from the 1960 Census of Population, the latest date for which data are available. ³Not computed because data are strongly affected by change in collection calendar. ⁴Population shown for Fairfax County includes data for Fairfax City and Falls Church City. ⁵Population data are estimates as of July 1, 1963 as shown in the Census Bureau report, Series P-25, No. 298. ⁶Massachusetts State Economic Area "C." ⁷Rhode Island State Economic Area "A."

Table 3.--COLLECTIONS OF SELECTED STATE TAXES, THIRD QUARTER OF 1965
AND PRIOR PERIODS

State	General sales and gross receipts				Motor fuel sales			
	3d quarter, 1965 (thousand dollars)	12-month periods			3d quarter, 1965 (thousand dollars)	12-month periods		
		Year ended Sept. 1965 (thousand dollars)	Percent change from--			Year ended Sept. 1965 (thousand dollars)	Percent change from--	
			Year ended June 1965	Year ended Sept. 1964			Year ended June 1965	Year ended Sept. 1964
Alabama.....	40,322	155,034	2.1	9.8	22,992	88,094	1.3	5.7
Alaska.....	-	-	-	-	2,145	5,942	-1.0	-4.3
Arizona.....	22,122	89,325	1.2	3.9	11,795	40,684	5.3	3.3
Arkansas.....	21,256	78,286	2.7	5.8	15,845	51,023	3.7	5.1
California.....	276,055	987,339	4.6	9.4	153,509	538,020	5.1	13.6
Colorado.....	24,924	71,948	13.3	17.1	14,652	46,912	3.3	5.5
Connecticut.....	32,729	122,928	2.5	12.9	15,483	57,972	0.7	4.9
Delaware.....	-	-	-	-	3,873	(NA)	(NA)	(NA)
District of Columbia ¹	9,797	40,502	0.7	5.4	3,474	13,272	0.8	4.2
Florida.....	59,579	263,073	1.0	10.6	40,038	159,185	1.7	6.7
Georgia.....	55,902	(NA)	(NA)	(NA)	29,227	(NA)	(NA)	(NA)
Hawaii.....	21,752	73,616	3.4	1.4	3,172	11,265	2.5	6.3
Idaho.....	-	-	-	-	5,613	17,872	1.3	5.3
Illinois.....	162,778	633,462	1.7	11.1	44,934	172,430	1.4	6.0
Indiana.....	65,615	298,882	0.5	(²)	32,131	119,367	1.0	4.5
Iowa.....	25,542	95,744	3.1	6.8	19,777	68,935	4.9	8.1
Kansas.....	28,022	96,269	6.1	11.2	12,884	48,093	1.3	3.3
Kentucky.....	31,160	119,332	2.1	7.7	21,557	77,458	1.8	4.8
Louisiana.....	32,710	123,322	3.4	13.8	21,344	79,417	2.8	7.6
Maine.....	14,563	48,456	4.2	13.7	8,570	26,965	1.6	4.8
Maryland.....	27,112	116,118	1.8	8.2	22,088	81,890	5.9	23.4
Massachusetts.....	-	-	-	-	19,988	96,815	4.2	10.4
Michigan.....	150,568	603,150	2.2	9.9	50,949	181,103	1.7	6.5
Minnesota.....	-	-	-	-	24,121	77,724	3.1	(³)
Mississippi.....	28,678	111,222	2.2	17.5	14,745	55,027	(²)	0.6
Missouri.....	59,449	223,753	3.6	18.8	26,041	90,481	3.3	10.8
Montana.....	-	-	-	-	6,767	20,267	2.1	(NA)
Nebraska.....	-	-	-	-	14,176	44,216	5.2	-1.1
Nevada.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire.....	-	-	-	-	3,600	16,044	-3.6	-1.3
New Jersey.....	-	-	-	-	38,912	140,928	1.5	3.9
New Mexico.....	17,170	63,247	0.2	4.1	48,682	29,535	1.9	5.0
New York.....	533,780	(⁵)	(⁵)	(⁵)	74,246	261,742	0.5	0.7
North Carolina.....	45,234	172,163	2.2	8.3	32,457	125,259	1.0	4.0
North Dakota.....	6,380	23,822	2.8	8.4	5,670	14,540	1.1	-4.0
Ohio.....	86,055	328,475	1.3	8.4	67,643	250,774	1.3	4.8
Oklahoma.....	18,746	69,763	1.8	3.6	19,539	71,188	1.3	6.1
Oregon.....	-	-	-	-	13,721	46,741	-0.4	2.7
Pennsylvania.....	107,470	560,498	2.0	8.5	71,358	255,790	0.5	-1.6
Rhode Island.....	10,430	39,024	5.6	23.7	5,325	19,732	0.4	3.4
South Carolina.....	25,650	95,675	3.1	10.2	17,192	62,912	1.9	6.2
South Dakota.....	4,832	18,292	0.3	-0.3	5,479	17,329	17.6	24.2
Tennessee.....	43,449	165,003	2.7	9.8	26,207	95,827	1.7	4.2
Texas.....	58,399	222,202	1.7	8.4	62,772	230,656	1.9	9.2
Utah.....	13,176	51,793	0.6	3.8	7,188	24,492	1.2	3.6
Vermont.....	-	-	-	-	2,124	10,020	0.5	6.4
Virginia.....	-	-	-	-	29,346	111,558	0.4	4.6
Washington.....	92,951	337,813	4.0	9.6	24,275	84,592	1.4	4.6
West Virginia.....	30,008	114,322	2.6	7.8	10,656	40,707	6.9	1.6
Wisconsin.....	23,258	83,160	2.4	7.6	25,442	86,446	1.8	5.6
Wyoming.....	4,250	14,156	5.0	7.5	3,756	11,053	10.1	13.0

See footnotes at end of table.

Table 3.--COLLECTIONS OF SELECTED STATE TAXES, THIRD QUARTER OF 1965
AND PRIOR PERIODS--Continued

State		Individual income				Motor vehicle and operators' license				
		3d quarter, 1965 (thousand dollars)	12-month periods		3d quarter, 1965 (thousand dollars)	12-month periods		Year ended Sept. 1965 (thousand dollars)	Percent change from--	
			Year ended Sept 1965 (thousand dollars)	Percent change from--		Year ended June 1965	Year ended Sept. 1964			
5.7	Alabama.....	616,684	67,760	4.2	32.8	1,049	6,590	-0.1	-18.6	
-4.3	Alaska.....	4,402	16,988	4.8	19.1	1,938	3,965	28.4	14.2	
3.3	Arizona.....	3,244	14,158	5.9	-9.5	1,892	15,888	1.7	32.8	
5.1	Arkansas.....	448	17,945	0.1	67.2	9,917	22,489	12.8	15.8	
13.6	California.....	14,236	412,219	0.2	9.7	11,971	174,922	1.8	12.1	
5.5	Colorado.....	17,794	62,078	3.6	15.9	3,339	20,608	0.5	1.7	
4.9	Connecticut.....	-	-	-	-	5,247	26,957	1.0	4.8	
(NA)	Delaware.....	9,630	(NA)	(NA)	(NA)	1,896	(NA)	(NA)	(NA)	
4.2	District of Columbia ¹	8,975	37,472	4.1	14.6	618	8,029	0.5	3.1	
6.7	Florida.....	-	-	-	-	8,282	96,508	2.7	14.4	
(NA)	Georgia.....	21,137	(NA)	(NA)	(NA)	2,383	(NA)	(NA)	(NA)	
6.3	Hawaii.....	8,094	35,213	-3.1	0.2	-	-	-	-	
5.3	Idaho.....	4,957	29,264	1.8	8.8	2,380	12,584	4.5	9.4	
6.0	Illinois.....	-	-	-	-	9,932	131,530	1.5	5.3	
4.5	Indiana.....	32,075	114,784	3.2	(NA)	3,153	47,249	1.3	5.8	
8.1	Iowa.....	1,710	57,773	0.4	21.4	8,846	58,794	2.5	4.5	
3.3	Kansas.....	685	33,108	0.1	13.2	2,144	28,877	0.3	2.5	
4.8	Kentucky.....	16,632	60,187	5.9	23.5	1,161	16,110	0.8	6.8	
7.6	Louisiana.....	5,646	(NA)	(NA)	(NA)	1,604	14,129	-1.5	-26.3	
4.8	Maine.....	-	-	-	-	771	9,016	-2.6	-22.0	
23.4	Maryland.....	40,147	145,482	3.7	13.6	1,789	33,715	-1.0	4.0	
10.4	Massachusetts.....	22,140	209,270	-4.8	1.4	2,990	30,785	-0.3	6.7	
6.5	Michigan.....	-	-	-	-	4,452	82,179	-0.4	-2.4	
(3)	Minnesota.....	44,567	193,740	16.6	33.9	3,130	50,341	0.5	1.9	
0.6	Mississippi.....	1,514	9,041	1.4	10.0	1,338	11,135	3.4	20.5	
10.8	Missouri.....	626,194	97,845	15.7	22.9	11,500	45,889	6.4	-6.7	
(NA)	Montana.....	2,845	18,661	2.9	(NA)	2,138	7,822	37.6	(NA)	
-1.1	Nebraska.....	-	-	-	-	898	7,633	2.6	-18.0	
(NA)	Nevada.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
-1.3	New Hampshire.....	36	2,149	0.9	14.1	651	8,342	-0.3	1.5	
3.9	New Jersey.....	-	-	-	-	19,885	91,026	1.2	6.9	
5.0	New Mexico.....	62,802	15,704	-0.5	21.3	1,720	15,102	0.6	(3)	
0.7	New York.....	331,086	1,229,629	5.2	5.7	12,838	181,528	0.1	15.7	
4.0	North Carolina.....	35,852	141,332	3.7	17.9	2,594	40,576	1.0	6.2	
-4.0	North Dakota.....	1,007	10,680	2.5	15.4	1,873	11,891	9.2	12.4	
4.8	Ohio.....	-	-	-	-	13,450	119,549	-4.3	12.1	
6.1	Oklahoma.....	5,980	26,507	(2)	11.0	2,983	48,340	0.5	4.9	
2.7	Oregon.....	30,909	134,102	1.9	1.9	8,747	35,182	1.8	4.8	
-1.6	Pennsylvania.....	-	-	-	-	7,320	111,503	0.4	22.2	
3.4	Rhode Island.....	-	-	-	-	1,242	10,800	-3.1	0.7	
6.2	South Carolina.....	14,447	47,030	8.5	33.9	166	9,319	-4.6	1.6	
24.2	South Dakota.....	-	-	-	-	1,543	8,163	-9.0	-12.4	
4.2	Tennessee.....	44	6,587	-4.0	5.8	3,747	39,037	4.8	17.6	
9.2	Texas.....	-	-	-	-	9,686	116,191	-0.7	4.4	
3.6	Utah.....	6,263	24,880	10.5	20.3	880	8,079	-0.2	1.2	
6.4	Vermont.....	5,072	16,945	-4.0	0.5	584	9,153	(3)	3.8	
4.6	Virginia.....	39,996	149,429	5.4	15.0	4,292	48,367	0.5	12.5	
	Washington.....	-	-	-	-	3,949	32,723	1.3	7.4	
	West Virginia.....	5,448	21,656	2.6	5.8	13,615	22,245	12.7	2.7	
	Wisconsin.....	63,009	274,508	2.0	13.3	11,847	51,885	-0.3	4.2	
	Wyoming.....	-	-	-	-	630	6,851	-13.6	-15.4	

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in tax rate; changes (by either legislation or legal rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as the adoption or revision of withholding procedures. NA Not available. ¹The amounts shown for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1. ²Not computed because data are not closely comparable. ³Less than 0.05 percent. ⁴Gross collections; amount of refunds not available. ⁵New tax effective August 1, 1965. ⁶Corporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation.